



Frequently Asked Questions

Why is the North Carolina Department of Revenue (NCDOR) requiring informational reporting?

In 2015, the North Carolina General Assembly passed G.S. 105-251.2 requiring informational reporting. The purpose of this law is to provide the NCDOR with third party information that will help identify compliance with the Revenue Laws of North Carolina.

Who is required to provide information?

The following groups are required to comply with North Carolina G.S. 105-251.2:

- ABC Stores within the ABC System
- Beer and Wine Wholesalers
- Holders of Unfortified Winery, Fortified Winery, Brewery, or Distillery permits
- Occupational Licensing Boards

What information is required?

The information required is listed in the File Descriptions and Department Notices specific to your business type. This can be found on the NCDOR website: <https://www.ncdor.gov/file-pay/guidance-information-reporting>. Notices specific to Alcohol Vendors and Occupational Licensing Boards are mailed in the spring of each year. The notices are also published to the NCDOR website. The legislation (G.S. 105-251.2) lists some fields that are required and additional information that “the Secretary deems necessary” to determine compliance.

Will this information be requested every year?

Yes. This is an annual requirement set forth through North Carolina G.S. 105-251.2. The NCDOR will request the preceding calendar year’s information each year.

When is the information due?

Information for the preceding calendar year is due to the NCDOR by the first business day in July.

Calendar Year	Due Date
2018	Monday, July 1, 2019
2019	Wednesday, July 1, 2020
2020	Thursday, July 1, 2021

Where can I find instructions for Information Reporting?

The NCDOR mailed notices in March 2019. A copy of the notice was also published to the Department website. A copy of the notice, file layout examples, 2017 common errors for alcohol vendors and additional information can be found online at <https://www.ncdor.gov/file-pay/guidance-information-reporting>

Is there a penalty for failure to submit information?

Yes. Beginning July 1, 2019 a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000) may be assessed for failure to file the Information Reporting Requirement as outlined in NC G.S. 105-236(a) (10) (c).

Is there a penalty for submitting data in a different format than requested?

Yes. Beginning July 1, 2019 a penalty of two hundred dollars (\$200) will be assessed for “failure to file in the format prescribed by the Secretary” per NC G.S. 105-236(a) (10) (d).

Errors referenced on the “Common Errors” list for both ABC Boards and Beer and Wine Distributors will be considered submission in a format different than requested and may be assessed the \$200 penalty. The “Common Error” list is for example purposes and is not all-inclusive.

How can I submit data?

Methods for submission are outlined in each industry specific notice mailed in March 2019. Please review your industry’s notice prior to submission. Submission method is the preference of your business. However, the file layout must be consistent with the layout outlined in your industry’s notice.

ABC Boards, Beer Distributors, and Wine Distributors may email their information to InfoReporting@ncdor.gov if the file size is less than 25 megabytes or upload their data through the File Transfer Protocol (FTP) portal.

Occupational License Board data should be emailed directly to the Department in an encrypted file because it contains Social Security Numbers.

Details regarding file submission can be found within the Industry specific notice in the section “Methods for Submission of Data”. Additional information regarding the FTP method can be found in the “FTP Submission Instructions” located:

<https://www.ncdor.gov/documents/informational-reporting-electronic-filing-data-files>

Do I still have an Information Reporting requirement if my business (A) Makes no wholesale sales (B) Sells only to a distributor or (C) Only makes wholesale sales to itself?

Yes. An email should be sent to InfoReporting@ncdor.gov with the specific situation of your business. Further information may be requested including the distributor your business sells to verify that information for your business has been reported.

If it is determined that the information provided in this email is not accurate, the fine for Failure to Submit information may be applied.

The Secretary of Revenue may not request information more than one time per calendar year. What does this mean exactly?

The Secretary will request the information be provided by the due date each year for the preceding calendar year. This same information will not be requested again if you have submitted information by the due date and the information is error-free. The agency maintains the right to contact you for information that was requested and not provided, not provided by the due date, or contained errors and must be resubmitted. Any information correctly submitted to the Department under this legislative requirement will not be requested again. However, requests for years that have not been submitted may continue to be requested for specific taxpayers. For example, if you have submitted data for 2017 but did not for 2016 or 2015, the Department may request data for calendar years 2016 and 2015 for a specific taxpayer.

What is the best way to communicate with NCDOR about Information Reporting?

Questions specific to Information Reporting (pursuant to G.S. 105-251.2) should be sent to InfoReporting@ncdor.gov All emails should include the name and phone number of a contact person.

For assistance in all other matters, please refer to <https://www.ncdor.gov/>

A list of telephone numbers for specifics topics can be found at <https://www.ncdor.gov/contact-us/customer-service>